

**§501. Definitions**

The following words and phrases as used in this chapter shall, unless a different meaning is plainly required by the context, have the following meaning:

**1. Estates.** "Estates" shall be construed to mean both real estate and personal property.

**1-A. Current use program.** "Current use program" means the:

A. Maine Tree Growth Tax Law established in subchapter 2-A; [PL 2021, c. 630, Pt. C, §1 (NEW).]

B. Farm and open space tax law established in subchapter 10; and [PL 2021, c. 630, Pt. C, §1 (NEW).]

C. Current use valuation of certain working waterfront land tax law established in subchapter 10-A. [PL 2021, c. 630, Pt. C, §1 (NEW).]

[PL 2021, c. 630, Pt. C, §1 (NEW).]

**2. Mortgagee.** "Mortgagee" shall be construed to include the heirs and assigns of the mortgagee.

**3. Municipality.** "Municipality" shall include cities, towns and plantations.

**4. Municipal officers.** "Municipal officers" means the mayor, councillors and aldermen of cities, the members of the select board of towns and the assessors of plantations.

[PL 2021, c. 275, §54 (AMD).]

**5. Person.** "Person" may include a body corporate or an association.

**6. Place.** "Place" shall include municipalities, townships and any other unorganized area.

**7. Property.** "Property" shall be construed to mean both real estate and personal property.

**8. Registered mail.** "Registered mail" shall be construed to include certified mail.

**9. Reside or resident.** "Reside" or "resident" shall have reference to place of domicile.

**10. Tax collector.** "Tax collector" shall mean any person chosen, appointed or designated by a municipality or the officers thereof to collect any tax due a municipality; or his successor in office.

**SECTION HISTORY**

PL 2021, c. 275, §54 (AMD). PL 2021, c. 630, Pt. C, §1 (AMD).

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